

PROCEDURE FOR DISBURSING OFFICER'S CASH ACCOUNT

To secure currency to establish the account, the Assistant Disbursing Officer will prepare Form 1746 (Revised 1-53), Check Issuance Request, as follows:

In the block, "Check to be Drawn," Symbol 9000, the amount of the check, and check number will be inserted in the respective columns. Immediately below, will be shown the name and title of an Agent Cashier in this Agency who will have an ample supply of cash on hand to supply the cash requirements of the Assistant Disbursing Officer. In the column, "Class of Checks," the letters E.C. will be inserted.

The check will be prepared in accordance with the information shown on Form 1746. However, in lieu of the letters E.C. the words "Exchange for Cash" will be typed above the legend "Object for which Drawn." The Form 1746 which is prepared for each check drawn to restore cash on hand to the amount authorized will be supported by copies of the SF 1166's evidencing the individual cash payments made subsequent to the last restoration to cash on hand.

Standard Form 1014M, Disbursing Office Ledger, will be used to record the amount of check or checks drawn for exchange for cash and the amount of individual vouchers paid by cash. The balance will represent the amount of cash on hand.

Each payment from the cash fund will be based upon a duly certified Standard Form No. 1166, Voucher and Schedule of Payments, which will on its face specify that the particular payment shall be made in cash. The payee will acknowledge receipt of the cash on the original of the SF 1166, an authenticated copy of the SF 1166 will be returned to the Agency each day as basis for appropriate accounting entries as of the date of the payment. The original of the SF 1166 for each payment will be retained by the Assistant Disbursing Officer as evidence of the payment pending replenishment of the fund, after which time it will be returned to the Agency.

Form No. WR-849 (Revised 11-54), Summary of Payments, will be prepared to show the amount of checks issued and appropriation chargeable. When a check is issued for the purpose of securing the initial supply of cash, or increases therein, the legend "Exchange for Cash", the amount of the check, as well as accounting entries Debit 2.1, Credit 2.1 will be typed on the next line. NO APPROPRIATION WILL BE CHARGED FOR THIS TYPE OF CHECK. Checks drawn to replenish cash on hand will be included with regular checks issued.

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On the last day of each month a statement will be prepared headed "Report of Audit of Cash Assets." This audit of cash will be witnessed by two disinterested employees of the Agency who will certify that an actual count of the cash and assets was made. The employees will affix their names and titles to the report. The report will be retained in the Office of the Assistant Disbursing Officer.

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